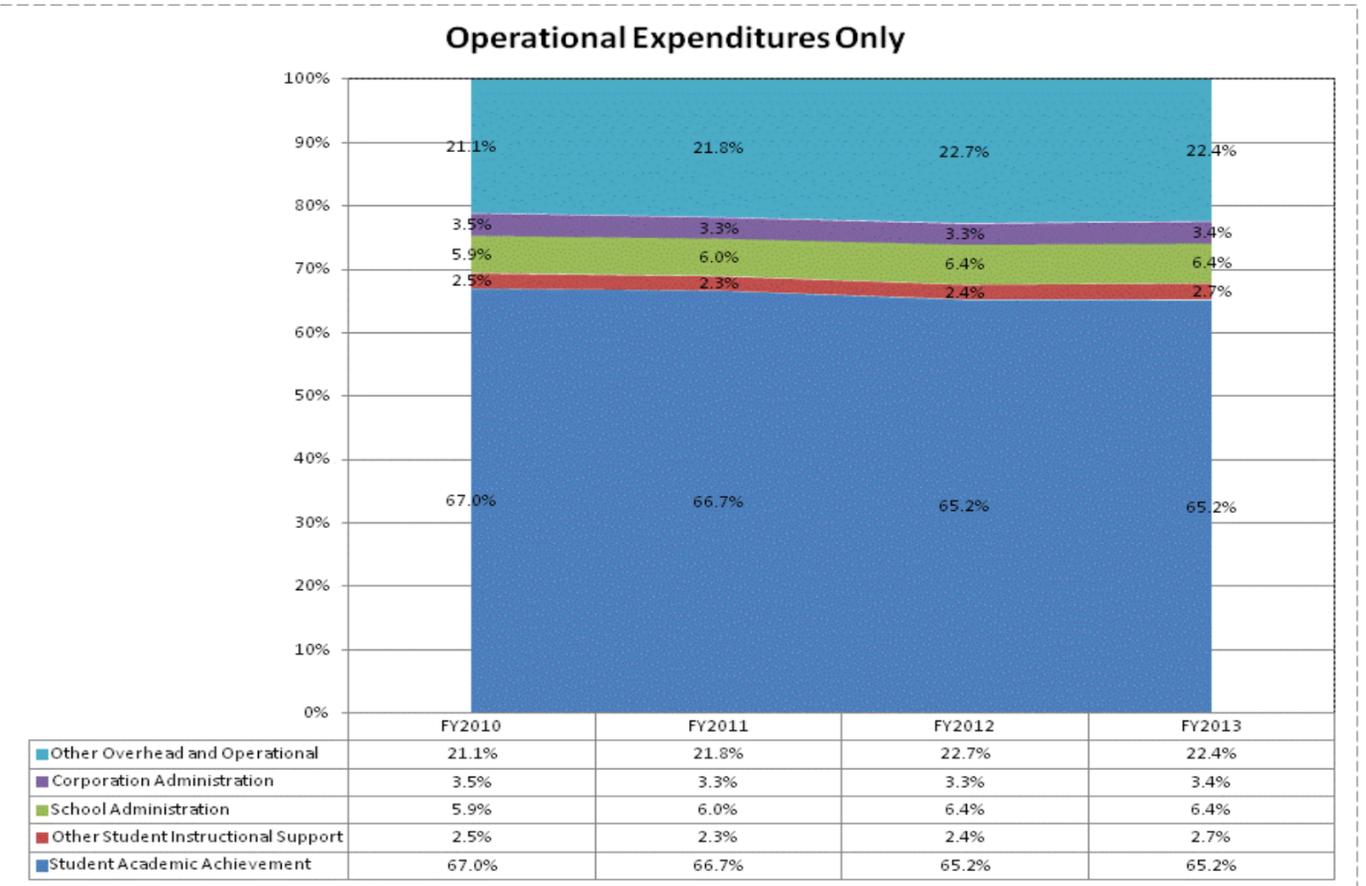
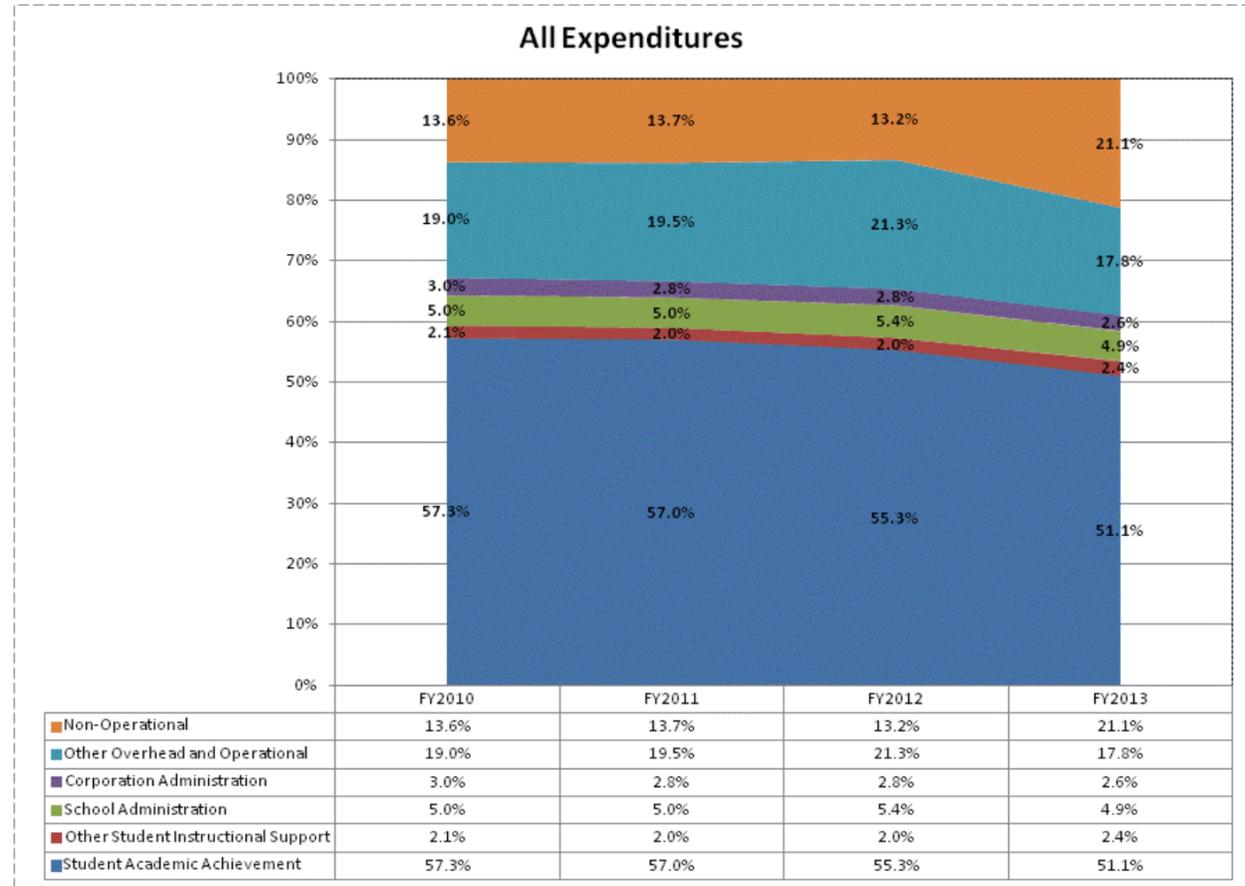


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Salem Community Schools (8205)**

Salem Community Schools (8205)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$9,932,117	54.8%	\$10,136,380	53.8%	\$10,964,979	55.3%	\$10,389,339	51.1%
Student Instructional Support	\$1,244,378	6.9%	\$1,379,195	7.3%	\$1,464,970	7.4%	\$1,489,600	7.3%
Overhead and Operational	\$3,954,194	21.8%	\$4,279,923	22.7%	\$4,771,907	24.1%	\$4,160,285	20.5%
Nonoperational	\$3,007,456	16.6%	\$3,051,519	16.2%	\$2,620,209	13.2%	\$4,291,600	21.1%
<b>Grand Total</b>	<b>\$18,138,145</b>		<b>\$18,847,016</b>		<b>\$19,822,065</b>		<b>\$20,330,824</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	61.6%	61.1%	62.7%	58.4%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Salem Community Schools (8205)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$35,083	\$0	\$0	\$0	-100%	N/A	N/A
11100 Regular Programs; Elementary	\$3,020,398	\$4,065,021	\$4,228,366	\$3,754,479	24%	-8%	-11%
11200 Regular Programs; Middle/Junior High	\$1,782,002	\$1,971,800	\$1,934,186	\$1,948,896	9%	-1%	1%
11300 Regular Programs; High School	\$1,604,093	\$2,253,607	\$2,330,402	\$2,226,087	39%	-1%	-4%
11590 Other Vocational Education Programs	\$27,239	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$114,182	\$185,141	\$112,072	\$129,342	13%	-30%	15%
11910 Other Regular Programs; Competency Testing	\$4,906	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$10,716	\$28,720	\$43,237	\$55,635	419%	94%	29%
12210 Mental Disabilities; Mild Mental Disabilities	\$31,130	\$905	\$4,821	\$600	-98%	-34%	-88%
12350 Physical Impairment; Homebound	\$4,765	\$0	\$0	\$327	-93%	N/A	N/A
12510 Culturally Different; Communication Disorders	\$0	\$0	\$287	\$0	N/A	N/A	-100%
12520 Culturally Different; Compensatory	\$14,935	\$19,085	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$120	\$0	N/A	N/A	-100%
12710 Equal Opportunity At Risk	\$133,657	\$139,842	\$144,947	\$145,821	9%	4%	1%
12900 Other Special Programs	\$3,770	\$4,395	\$214,216	\$237,702	> 500%	> 500%	11%
14100 Summer School Programs; Elementary	\$1,677	\$12,494	\$2,117	\$1,307	-22%	-90%	-38%
14200 Summer School Programs; Middle/Junior High School	\$13,539	\$757	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$7,418	\$0	\$5,767	\$6,194	-16%	N/A	7%
16100 Remediation Testing	\$38,880	\$59,803	\$56,274	\$50,625	30%	-15%	-10%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$207,256	\$213,585	\$131,463	\$99,933	-52%	-53%	-24%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$691,832	\$586,732	\$1,064,130	\$1,125,223	63%	92%	6%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$101,098	\$62,913	\$16,328	\$24,182	-76%	-62%	48%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$734	\$2,333	N/A	N/A	218%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$664	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$258,863	\$219,920	\$232,226	\$237,775	-8%	8%	2%
22230 Library/Media Services; Audiovisual	\$18,441	\$15,032	\$10,402	\$14,416	-22%	-4%	39%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$2,105	\$0	\$0	N/A	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$125,258	\$159,898	\$196,929	\$212,824	70%	33%	8%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$22,725	\$19,026	N/A	N/A	-16%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$187,243	\$133,928	\$212,242	\$95,415	-49%	-29%	-55%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,861	\$638	\$990	\$1,196	-36%	88%	21%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$60	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$412,681	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$8,853,587</b>	<b>\$10,136,380</b>	<b>\$10,964,979</b>	<b>\$10,389,339</b>	<b>17%</b>	<b>2%</b>	<b>-5%</b>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$20,569	\$21,783	\$23,529	\$23,068	12%	6%	-2%
21130 Attendance and Social Work Services; Social Work Services	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$218,284	\$237,873	\$257,518	\$282,451	29%	19%	10%
21240 Guidance Services; Information Services	\$6,919	\$9,781	\$7,468	\$0	-100%	-100%	-100%
21290 Guidance Services; Other Guidance Services	\$33,817	\$21,881	\$0	\$0	-100%	-100%	N/A
21310 Health Services; Service Area Direction	\$0	\$20,498	\$0	\$113	N/A	-99%	N/A
21340 Health Services; Nurse Services	\$51,153	\$63,434	\$75,662	\$78,870	54%	24%	4%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$69,999	N/A	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$402	\$0	\$0	\$0	-100%	N/A	N/A
21910 Other Support Services, Students; Service Area Direction	\$0	\$32,665	\$33,716	\$33,274	N/A	2%	-1%
24100 Office of The Principal	\$743,929	\$971,278	\$1,067,077	\$1,001,824	35%	3%	-6%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Salem Community Schools (8205)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Instructional Support Total</b>	<b>\$1,076,073</b>	<b>\$1,379,195</b>	<b>\$1,464,970</b>	<b>\$1,489,600</b>	<b>38%</b>	<b>8%</b>	<b>2%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$288	\$1,218	\$196	\$641	123%	-47%	227%
23150 Board of Education; Legal Services	\$8,287	\$7,052	\$8,043	\$16,903	104%	140%	110%
23160 Board of Education; Promotion Expenses	\$2,094	\$1,188	\$3,212	\$670	-68%	-44%	-79%
23190 Board of Education; Other Governing Body Services	\$1,864	\$3,047	\$2,856	\$323	-83%	-89%	-89%
23210 Executive Administration; Office of The Superintendent	\$380,520	\$564,807	\$516,662	\$510,953	34%	-10%	-1%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$53	N/A	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$256	\$0	\$0	\$0	-100%	N/A	N/A
25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$217	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$1,992	\$3,995	\$2,293	\$918	-54%	-77%	-60%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$833	\$730	N/A	N/A	-12%
25199 Other Fiscal Services; Other	\$0	\$4,946	\$0	\$0	N/A	-100%	N/A
25300 Printing, Publishing, and Duplicating Services	\$410	\$145	\$499	\$135	-67%	-7%	-73%
25710 Personnel Services; Supervision of Personnel Services	\$40	\$0	\$0	\$0	-100%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$0	\$10,644	\$5,891	N/A	N/A	-45%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$91,099	\$230,034	\$3,031	N/A	-97%	-99%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,463,034	\$1,734,661	\$1,461,152	\$1,592,105	9%	-8%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$122	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$264,972	\$235,669	\$256,851	\$233,789	-12%	-1%	-9%
26700 Operation and Maintenance of Plant Services; Insurance	\$78,364	\$116,909	\$179,163	\$80,896	3%	-31%	-55%
27010 Student Transportation; Service Area Direction	\$3,877	\$72,264	\$81,060	\$102,760	> 500%	42%	27%
27100 Student Transportation; Vehicle Operation	\$433,737	\$501,358	\$549,266	\$511,620	18%	2%	-7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$124,734	\$129,456	\$242,356	\$164,939	32%	27%	-32%
27400 Student Transportation; Purchase of School Buses	\$222,230	\$0	\$276,004	-\$28,862	-113%	N/A	-110%
27500 Student Transportation; Insurance on Buses	\$14,840	\$20,196	\$57,678	\$176	-99%	-99%	-100%
27900 Student Transportation; Other Student Transportation Services	\$19,484	\$76,660	\$81,081	\$94,556	385%	23%	17%
27910 Student Transportation; Bus Driver Training	\$2,267	\$2,414	\$2,753	\$3,343	47%	38%	21%
31100 Food Services Operations; Service Area Direction	\$1,120	\$1,652	\$1,895	\$3,482	211%	111%	84%
31200 Food Services Operations; Food Preparation and Dispensing	\$291,989	\$315,508	\$410,707	\$624,964	114%	98%	52%
31400 Food Services Operations; Food Purchases	\$325,721	\$335,482	\$358,513	\$195,240	-40%	-42%	-46%
31900 Other Food Services	\$55,152	\$60,195	\$38,156	\$40,810	-26%	-32%	7%
<b>Overhead and Operational Total</b>	<b>\$3,697,392</b>	<b>\$4,279,923</b>	<b>\$4,771,907</b>	<b>\$4,160,285</b>	<b>13%</b>	<b>-3%</b>	<b>-13%</b>
<b>Nonoperational</b>							
33500 Welfare Activities Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$388	\$0	\$32	\$5,263	> 500%	N/A	> 500%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$53,194	\$46,273	\$45,962	\$51,103	-4%	10%	11%
43000 Facilities Acquisition and Construction; Professional Services	\$52,179	\$45,514	\$58,180	\$109,676	110%	141%	89%
45100 Building Acquisition, Construction and Improvements	\$703,040	\$620,302	\$62,215	\$51,424	-93%	-92%	-17%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$35,799	\$0	\$274,660	\$1,850,516	> 500%	N/A	> 500%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$25,376	\$17,562	N/A	N/A	-31%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$151,691	\$71,757	\$172,243	\$70,755	-53%	-1%	-59%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$105,000	\$115,000	\$130,000	\$140,000	33%	22%	8%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$21,539	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$98,200	\$86,534	\$70,417	\$64,082	-35%	-26%	-9%
52200 Debt Services; Interest on Debt; Temporary Loans	\$109	\$93,790	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,798,850	\$1,575,675	\$1,115,000	\$980,000	-46%	-38%	-12%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Salem Community Schools (8205)**

<b>Account</b>	<b>FY 2006</b>	<b>FY 2009</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Increase from FY 2006</b>	<b>Increase from FY 2009</b>	<b>Increase from previous year</b>
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$377,491	\$653,004	\$470,473	N/A	25%	-28%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$15,050	\$4,623	\$140,681	N/A	> 500%	> 500%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$0	\$2,950	N/A	N/A	N/A
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$310,059	N/A	N/A	N/A
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$4,134	\$8,496	\$5,519	N/A	34%	-35%
59100 Other Debt Services Obligations; Registrars Fee	\$9,000	\$0	\$0	\$0	-100%	N/A	N/A
<b>Nonoperational Total</b>	<b>\$3,007,449</b>	<b>\$3,051,519</b>	<b>\$2,620,209</b>	<b>\$4,291,600</b>	<b>43%</b>	<b>41%</b>	<b>64%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$153,104	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$704,993	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$449,138	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$368	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$196,041	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,503,644</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>